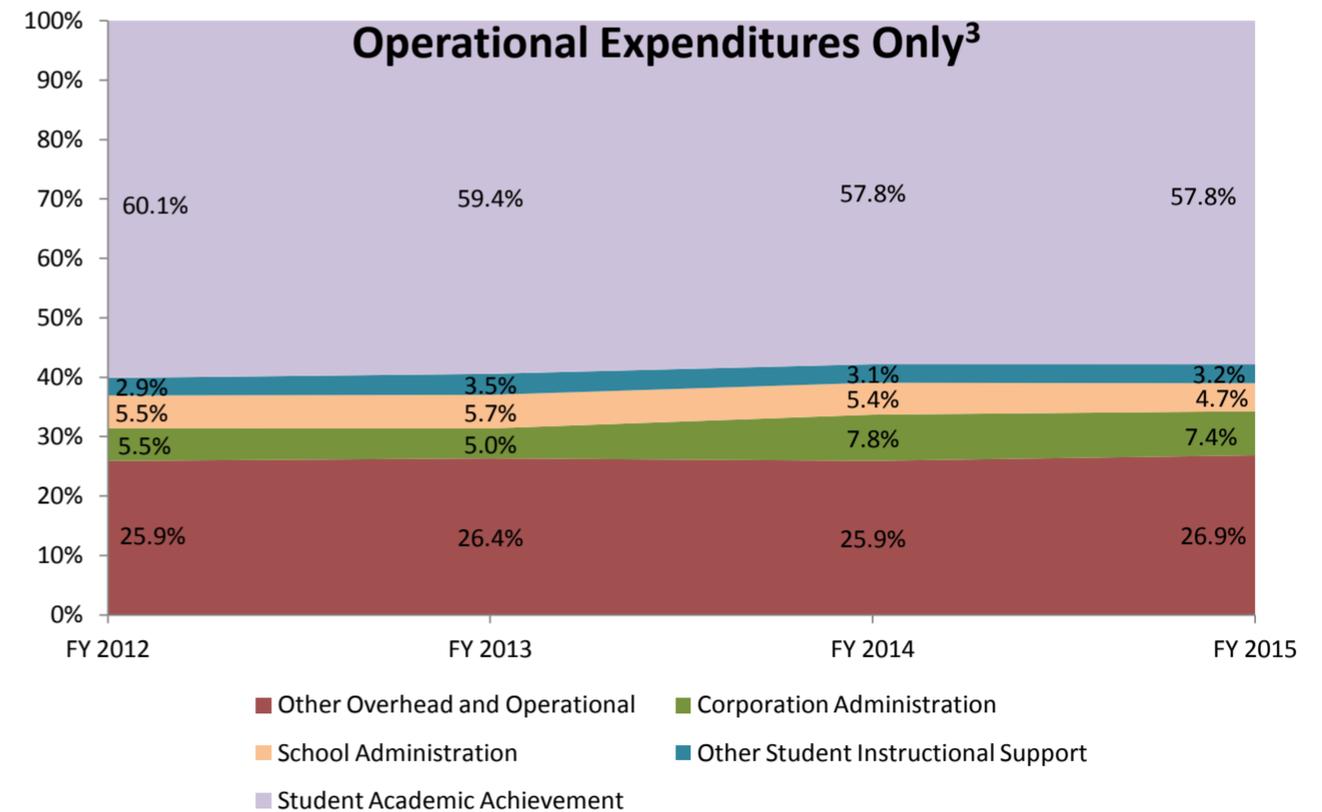
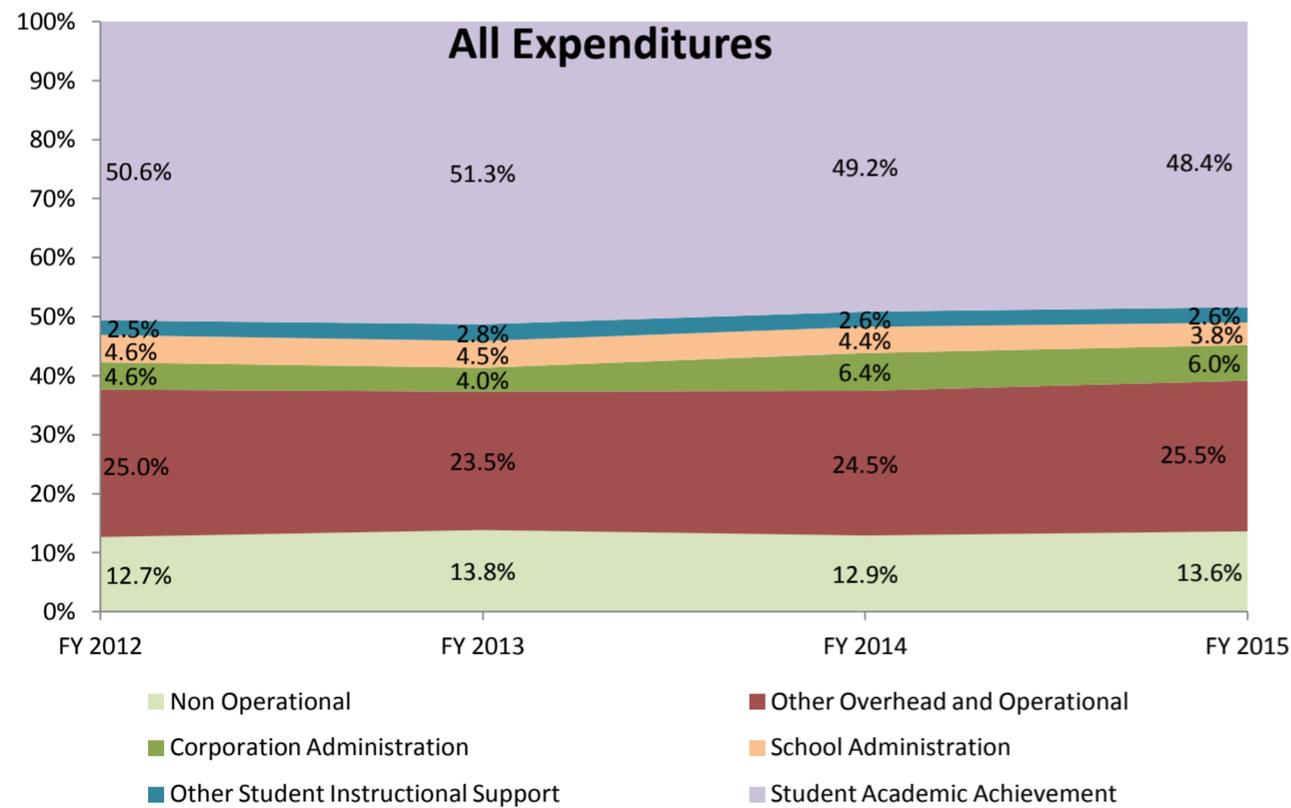


School Corporation Expenditures by Account
Biannual Financial Report Data
Caston School Corporation (2650)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,447,101	50.5%	\$3,708,688	50.8%	\$3,643,288	50.6%	\$3,827,470	51.3%	\$3,463,961	49.2%	\$3,567,941	48.4%
Student Instructional Support	\$454,312	6.7%	\$587,228	8.0%	\$511,420	7.1%	\$550,158	7.4%	\$493,470	7.0%	\$473,020	6.4%
Total	\$3,901,412	57.2%	\$4,295,916	58.8%	\$4,154,709	57.7%	\$4,377,628	58.7%	\$3,957,431	56.2%	\$4,040,961	54.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,770,643	25.9%	\$2,160,015	29.6%	\$2,131,397	29.6%	\$2,052,322	27.5%	\$2,178,362	30.9%	\$2,325,995	31.6%
Non Operational	\$1,153,613	16.9%	\$843,950	11.6%	\$910,695	12.7%	\$1,032,808	13.8%	\$910,020	12.9%	\$1,004,719	13.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,924,256	42.8%	\$3,003,966	41.2%	\$3,042,092	42.3%	\$3,085,129	41.3%	\$3,088,382	43.8%	\$3,330,715	45.2%

Grand Total	\$6,825,668	\$7,299,882	\$7,196,800	\$7,462,757	\$7,045,812	\$7,371,676
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Caston School Corporation (2650)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$142,334	\$106,580	\$113,890	NA	-20.0%	6.9%	
11100 Regular Programs Elementary	\$1,157,645	\$1,423,056	\$1,171,210	\$1,273,155	10.0%	-10.5%	8.7%	
11300 Regular Programs High School	\$824,652	\$1,272,412	\$1,093,806	\$1,449,518	75.8%	13.9%	32.5%	
11355 Regular Programs High School - Acad. Honors High Ability Students	\$9,000	\$8,471	\$8,471	\$0	NA	NA	NA	
11420 Regular Programs Vocational Education - Agriculture B	\$39,203	\$61,231	\$62,611	\$63,055	60.8%	3.0%	0.7%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$38,102	\$54,895	\$65,947	\$47,208	23.9%	-14.0%	-28.4%	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$11,584	\$0	\$0	\$0	NA	NA	NA	
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$24,415	\$35,960	\$18,578	NA	-23.9%	-48.3%	
12710 Special Programs Equal Opportunity At Risk	\$21,477	\$39,131	\$35,788	\$37,969	76.8%	-3.0%	6.1%	
14100 Summer School Programs Elementary	\$12,439	\$15,015	\$0	\$0	NA	NA	NA	
14300 Summer School Programs High School	\$17,631	\$21,345	\$15,948	\$16,374	-7.1%	-23.3%	2.7%	
16200 Remediation Preventive Remediation	\$28,418	\$67,551	\$0	\$0	NA	NA	NA	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$23,850	\$19,980	\$79,107	\$91,656	284.3%	358.7%	15.9%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$375,575	\$355,675	\$433,936	\$61,416	-83.6%	-82.7%	-85.8%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$105,808	\$78,424	NA	NA	-25.9%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$500	\$500	\$0	\$13,671	2634.1%	2634.1%	NA	
22210 Instruction Library/Media Services - Service Area Direction	\$69,334	\$109,469	\$87,729	\$76,065	9.7%	-30.5%	-13.3%	
22220 Instruction Library/Media Services - School Library	\$14,070	\$8,707	\$8,207	\$9,135	-35.1%	4.9%	11.3%	
22230 Instruction Library/Media Services - Audiovisual	\$4,534	\$4,992	\$4,467	\$945	-79.2%	-81.1%	-78.8%	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$77,273	\$0	\$74,221	\$75,439	-2.4%	NA	1.6%	
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$4,197	\$37,924	\$32,044	NA	663.5%	-15.5%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$102,848	\$74,569	\$0	\$1,885	-98.2%	-97.5%	NA	
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$34,540	\$76,593	NA	NA	121.8%	
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$0	\$744	\$1,701	\$30,921	NA	4057.5%	1718.3%	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$107,455	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$2,935,589	\$3,708,688	\$3,463,961	\$3,567,941	21.5%	-3.8%	3.0%	
Student Instructional Support								
21220 Students Guidance Services - Counseling Services	\$90,729	\$136,916	\$135,187	\$141,792	56.3%	3.6%	4.9%	
21340 Students Health Services - Nurse Services	\$30,377	\$35,227	\$41,755	\$45,666	50.3%	29.6%	9.4%	
21910 Students Other Support Services Students - Service Area Direction	\$5,662	\$1,880	\$1,790	\$1,994	-64.8%	6.1%	11.4%	
21990 Students Other Support Services Students - Other Student Services	\$0	\$0	\$2,147	\$2,157	NA	NA	0.4%	
24100 School Administration Office of The Principal	\$246,562	\$413,205	\$312,591	\$281,410	14.1%	-31.9%	-10.0%	
Student Instructional Support Total								
	\$373,331	\$587,228	\$493,470	\$473,020	26.7%	-19.4%	-4.1%	
Overhead and Operational								
23110 General Administration Board of Education - Service Area Direction	\$12,960	\$49,204	\$16,499	\$16,917	30.5%	-65.6%	2.5%	
23150 General Administration Board of Education - Legal Services	\$3,500	\$4,000	\$84,840	\$21,562	516.0%	439.0%	-74.6%	
23160 General Administration Board of Education - Promotion Expenses	\$2,756	\$2,473	\$2,770	\$3,592	30.3%	45.2%	29.7%	
23190 General Administration Board of Education - Other Governing Body Services	\$11,186	\$14,010	\$9,138	\$13,853	23.8%	-1.1%	51.6%	
23210 General Administration Executive Administration - Office of The Superintendent	\$184,334	\$249,084	\$336,847	\$386,574	109.7%	55.2%	14.8%	
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$0	\$0	\$303	NA	NA	NA	
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$94,513	\$0	\$0	NA	NA	NA	
25870 Central Services Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$24,117	\$0	\$0	NA	NA	NA	
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$20	\$0	\$0	\$0	NA	NA	NA	
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$650	\$680	\$650	\$785	20.8%	15.4%	20.8%	
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$548	\$0	NA	NA	NA	
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$529,080	\$671,627	\$674,032	\$714,621	35.1%	6.4%	6.0%	
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$3,557	\$12,028	\$8,245	\$29,393	726.4%	144.4%	256.5%	
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$36,755	\$25,289	\$36,636	\$22,842	-37.9%	-9.7%	-37.7%	
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$462	\$0	\$0	\$0	NA	NA	NA	
26600 Oper. & Maint. of Plant Serv. Security Services	\$1,712	\$1,404	\$0	\$0	NA	NA	NA	

School Corporation Expenditures by Account
Biannual Financial Report Data
Caston School Corporation (2650)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
26700 Oper. & Maint. of Plant Serv. Insurance	\$42,079	\$29,100	\$34,098	\$35,639	-15.3%	22.5%	4.5%				
27100 Student Transportation Vehicle Operation	\$172,945	\$257,001	\$228,905	\$255,533	47.8%	-0.6%	11.6%				
27200 Student Transportation Monitoring Services	\$0	\$2,860	\$4,415	\$0	NA	NA	NA				
27300 Student Transportation Vehicle Servicing and Maintenance	\$128,769	\$156,087	\$230,817	\$233,614	81.4%	49.7%	1.2%				
27400 Student Transportation Purchase of School Buses	\$102,385	\$165,680	\$169,986	\$173,986	69.9%	5.0%	2.4%				
27500 Student Transportation Insurance on Buses	\$12,488	\$7,236	\$7,487	\$8,018	-35.8%	10.8%	7.1%				
27700 Student Transportation Contracted Transportation Services	\$5,736	\$10,615	\$9,244	\$92	-98.4%	-99.1%	-99.0%				
27900 Student Transportation Other Student Transportation Services	\$8,246	\$10,436	\$14,721	\$8,949	8.5%	-14.3%	-39.2%				
31100 Food Services Operations Service Area Direction	\$0	\$6,240	\$9,596	\$9,694	NA	55.4%	1.0%				
31200 Food Services Operations Food Preparation and Dispensing	\$139,890	\$190,466	\$147,436	\$204,206	46.0%	7.2%	38.5%				
31400 Food Services Operations Food Purchases	\$146,386	\$169,403	\$146,029	\$178,598	22.0%	5.4%	22.3%				
31900 Food Services Operations Other Food Services	\$643	\$6,464	\$5,423	\$7,223	1024.2%	11.8%	33.2%				
Overhead and Operational Total					\$1,546,536	\$2,160,015	\$2,178,362	\$2,325,995	50.4%	7.7%	6.8%
Non Operational											
33400 Category not Specified Athletic Coaches	\$79,524	\$93,465	\$76,415	\$89,027	11.9%	-4.7%	16.5%				
33990 Other Community Services Other	\$5,286	\$0	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$1,343	\$100	\$320	\$2,100	56.4%	2000.0%	556.3%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$102,569	\$36,557	\$25,856	\$49,790	-51.5%	36.2%	92.6%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$447,238	\$348,333	\$350,833	\$348,333	-22.1%	0.0%	-0.7%				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$9,950	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$227,137	\$88,462	\$168,293	\$234,499	3.2%	165.1%	39.3%				
49000 Category not Specified Other Facilities Acq. and Construction	\$8,225	\$0	\$3,353	\$4,970	-39.6%	NA	48.2%				
53100 Lease Rental Buildings-Principal	\$263,065	\$277,034	\$275,000	\$276,000	4.9%	-0.4%	0.4%				
Non Operational Total					\$1,134,385	\$843,950	\$910,020	\$1,004,719	-11.4%	19.0%	10.4%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$26,512	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$3,810	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$20,495	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$903	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$165,363	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$25,841	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$53,436	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$6,423	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$12,151	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$2,003	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$5,443	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$442	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$270,095	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$43,290	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$134,059	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$9,982	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$1,719	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$286	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$429	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$58	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$35,671	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$5,751	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$10,245	\$0	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Caston School Corporation (2650)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,420	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$835,827	\$0	\$0	\$0	NA	NA	NA